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Legislative Audits Division**

**CORRECTIONAL INDUSTRIES
90 DAY FOLLOW-UP**

On December 16, 2008, the Legislative Services Office released an audit report for Correctional Industries for fiscal year 2008. Correctional Industries was contacted on March 18, 2009, and this report addresses how it has responded to the one finding and recommendation contained in that report.

FINDING #1

Material errors in the financial statements and other accounting errors were not detected by Correctional Industries' internal control procedures.

We recommended that Correctional Industries review the internal controls over the financial statements and notes, and strengthen the processes as appropriate. This review should include the processes for ensuring the accuracy and completeness of the financial statements and note disclosures.

AUDIT FOLLOW-UP

Correctional Industries has reviewed its internal controls over reporting and has implemented control procedures to ensure the accuracy and completeness of its financial statements and note disclosures.

STATUS: CLOSED